

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

IN RE:)	CASE NO. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.)	CHAPTER 11
)	
Debtors)	(Jointly Administered)

**RESPONSE OF QUALITY SYNTHETIC RUBBER, INC.
TO DEBTORS' NINETEENTH OMNIBUS OBJECTION
(SUBSTANTIVE) TO CERTAIN CLAIMS**

Creditor, Quality Synthetic Rubber, Inc. ("Creditor" or "QSR"), hereby submits its Response to the Debtors' Nineteenth Omnibus Objection (Substantive) to Certain Claims. In support of this Response, QSR states as follows:

Factual Background

1. On August 11, 2006, QSR filed two Proofs of Claim in connection with the Debtors' bankruptcy cases. One Proof of Claim, docketed as claim no. 15230, is in the amount of \$826,312.04, a copy of which claim is attached hereto as Exhibit A. The second Proof of Claim, docketed as claim no. 15231, was filed in the amount of \$614,058.16, a copy of which claim is attached hereto as Exhibit B.

2. In each of its Proofs of Claim, QSR set forth the net amount that the Debtors owed to it, after first taking into account the amounts that it owed to the Debtors.

3. QSR also documented each of its Proofs of Claim with lists of open and unpaid invoices to show the total amount of each claim.

4. Independent of the claims which it has filed, the Creditor also negotiated with the Debtors reclamation claims which have priority status. In February of 2006, QSR agreed with

the Debtors that it had a total reclamation claim, subject to priority, in the amount of \$187,197.76.

The Debtors' Objection

5. On or about July 13, 2007, the Debtors filed their Nineteenth Omnibus Objection to Certain Claims ("Nineteenth Omnibus Claims Objection") including the above-described two claims filed by Creditor.

6. The asserted basis by the Debtors for objecting to Creditor's claims is that each of the claims should be reduced and reclassified, with part of the reduced amount recognized as a priority claim, and the balance recognized as a general unsecured claim.

7. The Debtors' Nineteenth Claims Objection does not, however, provide any documentation or other basis for why the QSR claims should be reduced in total amount.

Relief Requested

8. QSR concedes that each of the claims should be reclassified to show the amount of each of the claims which is subject to priority, and which amount is a general unsecured claim without priority.

9. QSR further agrees with the Debtors' priority claim amounts for each of the two claims.

10. QSR does not agree, however, with the reductions proposed by the Debtors to the total amount of the claims. Indeed, QSR believes that it has properly documented its claims, and that the total amounts as set forth in each of the Proofs of Claim are valid claims against each of the respective Debtors' estates.

11. QSR is willing to work with the Debtors to reconcile the general unsecured portion of each of its claims, but has not been able to do so prior to the response date for the Nineteenth Omnibus Claims Objection.

12. QSR therefore respectfully requests this Court to allow the Debtors' Objection as to its two claims insofar as it would reclassify each claim by specifying a portion of the total amount as a priority claim, as per the Debtors' proposed reclassification. QSR also respectfully requests this Court to deny the Debtors' Nineteenth Omnibus Claims Objection insofar as it would reduce the total amount of each of the QSR claims.

Respectfully submitted,

BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Response of Quality Synthetic Rubber, Inc. to Debtors' Nineteenth Omnibus Objection (Substantive) to Certain Claims was filed electronically on August 7, 2007. Notice of this filing will be sent electronically to all parties by operation of the Court's electronic filing system or by ordinary U.S. Mail, postage prepaid, upon all parties who made an appearance in this action. A copy of the foregoing Response will also be sent by regular U.S. Mail to:

The Honorable Robert D. Drain
United States Bankruptcy Judge
United States Bankruptcy Court for the
Southern District of New York
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/s/ Patrick J. Keating
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